IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE V.GIRI

TUESDAY, THE 18TH SEPTEMBER 2007 / 27TH BHADRA 1929

WP(C).No. 27669 of 2007(R)

PETITIONER:

M/S. PANJOS BUILDERS PVT. LTD.,
PANJOS GARDENS, PADIVATTOM, COCHIN-24,
REP. BY ITS MANAGING DIRECTOR.

BY ADV. SRI.V.M.KURIAN
SRI.MATHEW B. KURIAN
SRI.K.T.THOMAS

RESPONDENTS:
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1. THE SALES TAX OFFICER (WC & LT),
OFFICE OF THE DEPUTY COMMISSIONER OF SALES TAX,
THEVARA, ERNAKULAM.

2. THE APPELLATE ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

3. KERALA SALES TAX APPELLATE TRIBUNAL,
ADDL.BENCH-1, ERNAKULAM.

4. THE TAHSILDAR (R.R),
KANAYANNUR TALUK, ERNAKULAM.

BY ADV. SRI. TEK CHAND, GOVERNMENT PLEADER(TAXES)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 18/09/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

V. GIRI , J

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W.P.(C) NO. 27669 OF 2007

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Dated this the 18th day of September, 2007.

JUDGMENT

The petitioner challenges Exts.P6 and P7 orders passed by the Appellate Tribunal under the KGST Act. By Ext.P7 order, the appeal filed by the petitioner was dismissed for default under Regulation 46 of the Kerala Sales Tax Appellate Tribunal Regulations, 1966. The petitioner, therefore, has a remedy for seeking restoration of the appeal. The petitioner is free to avail of the same. Insofar as the challenge against Ext.P6 is concerned, at this stage I notice that I cannot consider the correctness of Ext.P6. This is an interlocutory order passed in the appeal. Now the appeal itself has been dismissed for default. I therefore, do not propose to consider the contentions as regards Ext.P6 in this writ petition.

2. The learned counsel for the petitioner submits that he will file an application for restoration of the appeal dismissed for default under Ext.P7 and the same may be considered as expeditiously as possible.

3. If the petitioner files an application for restoration of the appeal dismissed for default under Ext.P7 within a period of one week from today, the same shall be treated as filed within time and appropriate orders shall be passed thereon within a period of two weeks thereafter.

The writ petition is disposed of accordingly.

V. GIRI, JUDGE.

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